

EXHIBIT N

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re: : Chapter 11
MOTORS LIQUIDATION COMPANY, et al., : Case No.: 09-50026 (MG)
f/k/a General Motors Corp., et al., :
:
Debtors. : (Jointly Administered)
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**DECLARATION OF ROBERT C. HILLIARD IN SUPPORT OF THE JOINT MOTION
PURSUANT TO BANKRUPTCY CODE SECTIONS 105, 363, 502(C) AND 1142 AND
BANKRUPTCY RULES 3020 AND 9019 TO APPROVE THE SETTLEMENT
AGREEMENT BY AND AMONG THE SIGNATORY PLAINTIFFS AND THE
GUC TRUST, AND TO ESTIMATE THE PLAINTIFFS' AGGREGATE
ALLOWED GENERAL UNSECURED CLAIMS AGAINST THE DEBTORS**

Robert C. Hilliard hereby declares under penalty of perjury, pursuant to 28 U.S.C. § 1746, that the following is true and correct to the best of his knowledge, information and belief:

1. I am a partner with the law firm of Hilliard Muñoz Gonzales LLP and am co-counsel with the Law Offices of Thomas J. Henry to certain Pre-Closing Accident Plaintiffs.¹

2. I submit this declaration in support of the *Joint Motion Pursuant to Bankruptcy Code Sections 105 and 502(c) and Bankruptcy Rule 9019 to Approve the Settlement Agreement by and Among the Signatory Plaintiffs and the GUC Trust, and to Estimate the Plaintiffs' Aggregate Allowed General Unsecured Claims Against the Debtors*, dated [], 2017 (the "**Motion**"). This declaration is based on my personal knowledge.

I. Settlement Agreement

3. The Settlement Agreement was negotiated by the Ignition Switch Plaintiffs, certain Non-Ignition Switch Plaintiffs, certain Pre-Closing Accident Plaintiffs (collectively, the "**Signatory Plaintiffs**"), the Motors Liquidation Company GUC Trust (the "**GUC Trust**"), and

¹ Capitalized terms not otherwise defined herein have the meanings given to them in the Motion (defined below).

counsel to certain unaffiliated holders of beneficial units of the GUC Trust (the “**Participating Unitholders**”) (together with the GUC Trust and Signatory Plaintiffs, the “**Parties**”) in good faith and at arm’s length. After due diligence, the Signatory Plaintiffs and the GUC Trust entered into the Settlement Agreement.

4. Continued litigation of the matters resolved by the Settlement Agreement would be complex and costly.

5. The Settlement Agreement resolves multiple disputes, claims and issues to which the Parties are involved in varying degrees, and in related but not necessarily identical ways, such that each Party’s overall obligations to one or more other Parties constitutes good and sufficient consideration for the overall benefits each Party is to receive from one or more of the other Parties.

6. The settlements, compromises, releases and transfers contemplated in the Settlement Agreement are fair, reasonable and given in exchange for valuable and reasonably equivalent consideration.

II. Claims Estimate Order

7. I provided the GUC Trust with a proffer of evidence and expert report concerning the claims of the Pre-Closing Accident Plaintiffs my firm represents. Steve Berman and Elizabeth Cabraser also provided the GUC Trust with a proffer of evidence and expert report concerning the claims of the Ignition Switch Plaintiffs and certain Non-Ignition Switch Plaintiffs.

8. Based upon the proffers of evidence and expert reports provided to the GUC Trust, Plaintiffs’ claims, when combined with all of the other Allowed General Unsecured Claims against the Debtors’ bankruptcy estates, equal or exceed \$42 billion.

Dated: [redacted], 2017

Draft

Robert C. Hilliard